

§ 19.93

27 CFR Ch. I (4-1-07 Edition)

(10) As otherwise required by the appropriate TTB officer.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended, 1396, as amended (26 U.S.C. 5204, 5559))

[T.D. ATF-199, 50 FR 9160, Mar. 6, 1985, as amended by T.D. ATF-297, 55 FR 18063, Apr. 30, 1990]

§ 19.93 Quantity determination of spirits in bond.

Where bulk spirits in bond are gauged for determination of tax, or are gauged in packages, the quantity shall be determined by weight pursuant to the provisions of 27 CFR part 30. In all other instances where spirits are gauged in bond, gauged for denaturation, or are gauged for transfer in bond or for withdrawal from bond free of tax or without payment of tax, the quantity may be determined by weight or volume. Volumetric determinations of quantity may be made by meters approved under § 19.277.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1396, as amended (26 U.S.C. 5559))

SECURING OF CONVEYANCES USED FOR TRANSPORTING SPIRITS

§ 19.96 Securing of conveyances.

(a) *Construction for securing.* If a conveyance is required by this part to be secured, the conveyance shall be constructed in such manner that all openings, including valves (if any) on bulk conveyances, may be closed and secured.

(b) *Approval of securing devices.* (1) All seals, locks, or other devices that are required to be used on conveyances in which spirits are transferred in bond, or withdrawn free of tax or without payment of tax, shall be approved by the appropriate TTB officer prior to use. However, cap seals, at least $\frac{3}{4}$ of an inch in diameter, and ball-strap-type (railroad) seals with a strap at least $\frac{5}{16}$ of an inch wide may be used on conveyances without prior approval of the appropriate TTB officer. Such seals shall:

(i) Be made of durable materials,

(ii) Bear the plant registration number or name, or readily recognizable abbreviation of the name of the proprietor,

(iii) Bear a serial number including letter prefixes or suffixes, that will not be repeated within a six month period,

(iv) Be durably marked in readily legible form, and

(v) Be made so that their being opened will leave evidence thereof.

(2) Seals, locks or other devices that are used on conveyances to transport taxpaid spirits, or denatured spirits transferred in bond or withdrawn free of tax, need not be approved.

(c) *Furnishing and affixing securing devices.* (1) Seals, locks, or other devices for use on conveyances shall be furnished and affixed by the proprietor.

(2) The appropriate TTB officer may, if he deems necessary, require conveyances in which spirits are: (i) transferred in bond, (ii) withdrawn free of tax, or (iii) withdrawn without payment of tax, to be secured by seals, locks, or other devices approved and furnished by the Bureau and affixed by an appropriate TTB officer.

(3) Seals, locks, or other devices shall be affixed:

(i) As soon as the conveyance is loaded for shipment, and

(ii) In such a manner that access to the contents of the conveyance cannot be gained without showing evidence of tampering.

(4) The openings of bulk conveyances may be secured with permanent seals, locks, or other devices.

(d) *Numbers and marks on proprietor's securing devices.* Seals, locks, or other devices that are furnished by the proprietor for use on conveyances shall be serially numbered. Letter abbreviations of the name of a proprietor may not be used unless approved by the appropriate TTB officer pursuant to written application.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1360, as amended 1410, as amended (26 U.S.C. 5206, 5682))

CONVEYANCE OF SPIRITS OR WINES ON PLANT PREMISES

§ 19.97 Taxpaid spirits or wines on bonded premises.

Spirits or wines on which the tax has been paid or determined may be conveyed within a plant across bonded premises, but such spirits or wines